

California Nonresident or Part-Year Resident Income Tax Return 1998

FORM

540NR

Step 1

Place
label here
or printName
and
Address**Fiscal year filers only:** Enter month of year end: month _____ year 1999.

Your first name	Initial	Last name	Do Not Write In These Spaces
If joint return, spouse's first name	Initial	Last name	
Present home address — number and street including PO Box or rural route		Apt. no.	
City, town or post office		State ZIP Code	

Step 1a

SSN

Your social security number

If joint return, spouse's social security number

IMPORTANT:

Your social security number is required.

Step 2

Filing Status

Check only one.

- 1 ☐ Single
2 ☐ Married filing joint return (even if only one spouse had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here _____
4 ☐ Head of household (with qualifying person) STOP. See instructions.
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19 _____.

Step 3

Exemptions

Attach check or
money order here.

- 6 If your parent or someone else can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, check here ☐ 6
7 Personal: If you checked box 1, 3 or 4 above, enter 1. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 7
8 Blind: If you (or if married, your spouse) are visually impaired, enter 1. If both are visually impaired, enter 2 . . . 8
9 Senior: If you (or if married, your spouse) are 65 or older, enter 1. If both are 65 or older, enter 2 9
10 Add line 7 through line 9 10
11 Dependents: Enter name and relationship. Do not include yourself or your spouse. _____

Enter the total number of dependents

11

Step 4

Taxable Income

Attach copy of your
Form(s) W-2, W-2G,
1099-R, 592-B,
594 and 597 here.

- 12 Total California wages from all your Form(s) W-2, box 17 12
13 Enter federal adjusted gross income from Form 1040, line 33; Form 1040A, line 18;
Form 1040EZ, line 4; TeleFile Tax Record, line H; Form 1040NR, line 33; or Form 1040NR-EZ, line 10 13
14 California adjustments — subtractions. Enter the amount from Schedule CA (540NR), line 33, column B. • 14
Caution: If the amount on Schedule CA (540NR), line 33, column B is a negative number, see instructions.
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. 15
16 California adjustments — additions. Enter the amount from Schedule CA (540NR), line 33, column C . . • 16
Caution: If the amount on Schedule CA (540NR), line 33, column C is a negative number, see instructions.
17 Adjusted gross income from all sources. Combine line 15 and line 16 • 17
18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), line 40; **OR**
Your California **standard deduction**. See instructions. • 18
19 Subtract line 18 from line 17. If less than zero, enter -0-. This is your taxable income. 19

Step 5

Tax

- 20 CA adjusted gross income from Schedule CA (540NR), line 33, column E.. • 20
22 Tax on the amount shown on line 19. Check if from:
☐ Tax Table ☐ Tax Rate Schedules ☐ FTB 3800 or ☐ FTB 3803 • 22
Caution: If under age 14 and you have more than \$1,400 of investment income, read the
line 22 instructions to see if you must attach form FTB 3800.
23 Exemption credits: See the line 23 instructions before making an entry on this line
Check if from ☐ Flowchart ☐ Federal AGI limit or ☐ California TMT limit • 23
24 Subtract line 23 from line 22. If less than zero, enter -0- 24
25a Ratio. Enter the ratio from Schedule CA (540NR), line 34 25a
25b Multiply line 24 by the ratio on line 25a 25b
26 Tax. Check if from ☐ Schedule G-1, Tax on Lump-Sum Distributions; and
☐ form FTB 5870A, Tax on Accumulation Distribution of Trusts • 26
27 Add line 25b and line 26. Continue to Side 2 • 27

Step 6**Special
Credits and
Nonrefundable
Renter's
Credit**

28	Amount from Side 1, line 27	28	
31	Credit for joint custody head of household. See page 15	31	
32	Credit for dependent parent. See page 15	32	
33	Credit for senior head of household. See page 15	33	
36	Add line 31 through line 33. Multiply the total by the ratio on Side 1, line 25a	36	
37	Enter credit name _____ code no. _____ and amount	37	
38	Enter credit name _____ code no. _____ and amount	38	
39	To claim more than two credits, see page 15	39	
40	Nonrefundable renter's credit. See instructions for "Step 6" on page 14	40	
42	Add line 36 through line 40. These are your total credits	42	
43	Subtract line 42 from line 28. If less than zero, enter -0-	43	

Step 7**Other Taxes**

44	Alternative minimum tax. Attach Schedule P (540NR)	44	
45	Other taxes and credit recapture. See page 17	45	
46	Add line 43 through line 45. This is your total tax	46	

Step 8**Payments**

47	California income tax withheld. Enter total from your 1998 Form(s) W-2, W-2G, 1099-MISC, 1099-R, 592-B, 594 or 597. Also attach the form(s) to Side 1	47	
48	1998 CA estimated tax; amount applied from 1997 return, etc. See page 17	48	
50	Did either you or your spouse receive more than \$31,767 in wages in 1998? Yes. See page 17. No. Go to line 51	50	
51	Add line 47 through line 50. These are your total payments	51	

Step 9**Overpaid
Tax or
Tax Due**

52	Overpaid tax. If line 51 is more than line 46, subtract line 46 from line 51	52	
53	Amount of line 52 you want applied to your 1999 estimated tax	53	
54	Overpaid tax available this year. Subtract line 53 from line 52	54	
55	Tax due. If line 51 is less than line 46, subtract line 51 from line 46	55	

Step 10**Contributions**

56	Contribution to California Seniors Special Fund. See page 18. You may make a contribution of \$1 or more to:	56	
57	Alzheimer's Disease/Related Disorders Fund	57	00
58	California Fund for Senior Citizens	58	00
59	Rare and Endangered Species Preservation Program	59	00
60	State Children's Trust Fund for the Prevention of Child Abuse	60	00
61	California Breast Cancer Research Fund	61	00
62	California Firefighters' Memorial Fund	62	00
63	California Public School Library Protection Fund	63	00
64	D.A.R.E. California (Drug Abuse Resistance Education) Fund	64	00
65	California Military Museum Fund	65	00
66	California Mexican American Veterans' Memorial	66	00
67	Emergency Food Assistance Program Fund	67	00
68	Add line 56 through line 67. These are your total contributions	68	

Step 11**Refund or
Amount
You Owe**

69	REFUND OR NO AMOUNT DUE. Subtract line 68 from line 54. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000	69	
70	AMOUNT YOU OWE. Add line 55 and line 68. Make a check/money order payable to "Franchise Tax Board" for the full amount. Write your social security number and "1998 Form 540NR" on it. Attach it to the front of your Form 540NR and mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	70	

Step 12**Interest and
Penalties**

71	Interest, late return penalties and late payment penalties	71	
72	Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check here	72	
73	If you do not need California income tax forms mailed to you next year, check here	73	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. 9

**Sign
Here**

It is unlawful to
forge a spouse's
signature.

Your signature	Daytime phone number
X	()
Spouse's signature (if filing joint, both must sign)	Date
X	
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)	Paid preparer's SSN/FEIN
Firm's name (or yours if self-employed)	Firm's address